

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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: **Chapter 11 Case No.**
In re :
: **08-13555 (JMP)**
LEHMAN BROTHERS HOLDINGS INC., et al., :
: **(Jointly Administered)**
Debtors. :
:
-----x

**ORDER AND STIPULATION BETWEEN
THE DEBTORS, CREDITORS, AND THE EXAMINER**

This stipulation (the “Stipulation”) is entered into between (i) Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors (together, the “Debtors”), (ii) Anton R. Valukas, Esq., in his capacity as Examiner by and through their undersigned counsel, and (iii) Citigroup and its affiliated creditors (“Citigroup”), JPMorgan Chase and its affiliated creditors (“JPMorgan”), HSBC Bank USA, National Association and its affiliated creditors (“HSBC”) (collectively, the “Creditors” and together with the Debtors and the Examiner, the “Parties”).

RECITALS

A. On July 2, 2009, this Court entered an Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim, Approving the Form and Manner of Notice Thereof and Approving the Proof of Claim Form (the “Bar Date Order”) [Docket No. 4271].

B. The Bar Date Order provides that “the information submitted on the website <http://www.lehmanclaims.com> in respect of Derivative Contracts and Guarantees will not be accessible on the website other than by the party that submitted such information, the Debtors, the Creditors’ Committee and their respective advisors and counsel.” Bar Date Order, at 9.

C. The Examiner wishes to review the information submitted on the website <http://www.lehmanclaims.com> (the “Website”), or in the case of JPMorgan in another format, in connection with the claim numbers on the spreadsheet attached hereto as Exhibit A, and incorporated herein by reference.

D. Agreement to this stipulation is voluntary and the Creditors reserve all rights, including, without limitation, rights with respect to jurisdiction and the scope of the Examination. Further, agreement to this stipulation will not be relied upon by the Examiner or the Debtors as constituting a waiver of (i) any Creditor’s claim that it is not subject to the jurisdiction of the United States courts for purpose of the Examination, (ii) any Creditor’s claim that a particular matter is outside the scope of the Examination authorized by this Court, or (iii) attorney-client privilege.

NOW THEREFORE, IT IS HEREBY STIPULATED, AGREED, AND UPON COURT APPROVAL HEREOF, IT IS ORDERED THAT:

1. The Examiner shall have access to all the information submitted on the Website (or in another format, as is the case with JPMorgan) by the Creditors in connection with the claim numbers identified in Exhibit A.
2. After the entry of this Stipulation by the Court, but prior to reviewing any information the Creditors have submitted to the Website (or in another format, as is the case with JPMorgan) identified in Exhibit A, the Examiner shall provide notice of its intent to review such information to the Creditors, through their respective counsel.
3. This Stipulation shall be binding on the Parties from the date of its execution.
4. The Parties represent and warrant to each other that the signatories to this Stipulation have full power and authority to enter into this Stipulation.

5. This Stipulation may not be changed, modified, or amended except in a writing signed by the Parties and/or their counsel.

6. The Parties agree that any dispute regarding this Stipulation shall be subject to the exclusive jurisdiction and venue of the Bankruptcy Court.

7. This Stipulation shall be governed by the laws of New York without regard to conflicts of law principles. If any provision of this Stipulation is determined by a court of competent jurisdiction to be invalid or enforceable, the remainder of this Stipulation shall nonetheless remain in full force and effect.

8. This Stipulation may be executed in any number of counterparts and shall constitute one agreement, binding upon the Parties hereto as if the Parties signed the same document; all facsimile signatures shall be treated as originals for all purposes.

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Dated: January 8, 2010
New York, New York

THE DEBTORS

By: /s/ Shai Y. Waisman
Shai Y. Waisman

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CITIGROUP

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without limitation, Citibank, N.A.)

JPMORGAN

By: /s/ Amy R. Wolf
Harold S. Novikoff
Amy R. Wolf

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51 West 52nd Street
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Attorneys for JPMorgan Chase Bank, N.A.

HSBC

By: /s/ Ken Coleman
David C. Esseks
Ken Coleman

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Telephone: (212) 610-6300
Facsimile: (212) 610-6399

SO ORDERED this 27th day of January 2010

s/ James M. Peck
HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Claim #	Schedule #	Creditor Name	Debtor	Date	Total Claim Value
JPMorgan					
23002		J. P. MORGAN TOKYO FUND-JPM JAPAN GTA F	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
59849		J.P. MORGAN (SUISSE) SA	LEHMAN BROTHERS HOLDINGS, INC.	10/30/2009	See Annex
25133		J.P. MORGAN (SUISEE) SA	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$70,140.00
27197		J.P. MORGAN (SUISSE) SA	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
49710		J.P. MORGAN CHASE BANK LONDON BRANCH	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$91,821,550.00
	555144010	J.P. MORGAN CHASE BANK, N.A.	LEHMAN BROTHERS HOLDINGS, INC.		No image
27199		J.P. MORGAN CLEARING CORP	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
27190		J.P. MORGAN INTERNATIONAL BANK LIMITED	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
59848		J.P. MORGAN INTERNATIONAL BANK LIMITED	LEHMAN BROTHERS HOLDINGS, INC.	10/30/2009	See Annex
59847		J.P. MORGAN INTERNATIONAL BANK LIMITED	LEHMAN BROTHERS HOLDINGS, INC.	10/30/2009	See Annex
23596		J.P. MORGAN INTERNATIONAL BANK LIMITED	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$44,641.80
27204		J.P. MORGAN MARKETS LIMITED	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
59202		J.P. MORGAN SECURITIES INC.	LEHMAN BROTHERS HOLDINGS, INC.	10/30/2009	\$21,337,000.00
27185		J.P. MORGAN SECURITIES INC.	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	\$14,900,337.80
27196		J.P. MORGAN SECURITIES INC.	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	\$1,094,133.00
	555144030	J.P. MORGAN SECURITIES INC.	LEHMAN BROTHERS HOLDINGS, INC.		No image
	555144020	J.P. MORGAN SECURITIES INC.	LEHMAN BROTHERS HOLDINGS, INC.		Schedule G
	885002910	J.P. MORGAN SECURITIES LIMITED	LEHMAN BROTHERS COMMODITY SERVICES INC.		Schedule G
49697		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,017,673.73
49681		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,009,734.00
49693		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,574,563.65
49692		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,455,871.98
49689		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,438,305.62
49690		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,274,676.12
49683		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$855,785.91
49685		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$789,207.08
49701		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$770,314.85
49708		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$640,664.16

EXHIBIT A

Claim #	Schedule #	Creditor Name	Debtor	Date	Total Claim Value
49688		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$11,337,428.00
49698		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$4,488,460.85
49686		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$63,843,729.44
49695		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$42,957.89
49691		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$57,461.79
49687		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$71,246.21
49682		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,208,530.00
49684		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$286,444.01
49694		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$3,716.03
49679		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$3,543.66
49706		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$3,532.26
49702		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$3,033.76
49680		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$2,952.57
49700		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$2,763.14
49696		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,429.46
49709		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$709.30
49704		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$524.14
49707		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$376.02
49705		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$279.16
49711		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$169.49
49703		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$148.13
49699		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$15.67
49779		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,955.56
49788		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$298,832.54
27188		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	\$395,467.20
63829		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	11/2/2009	\$18,816,956.00
49782		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$93,869,828.33
49785		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$34,564,898.30
49781		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$5,422,350.49
49783		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,615,034.59
49786		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$6,805,724.39
49784		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$578,797.97
49780		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,431,531.66
49787		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$1,000,000.00
27186		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS COMMODITY SERVICES INC.	9/22/2009	See Annex

EXHIBIT A

Claim #	Schedule #	Creditor Name	Debtor	Date	Total Claim Value
30447		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
27183		J.P. MORGAN SECURITIES LTD.	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
25131		J.P. MORGAN TRUST COMPANY (BAHAMAS) LTD	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$127,000.00
1733		J.P. MORGAN TRUST COMPANY (BAHAMAS) LTD.	LEHMAN BROTHERS COMMERCIAL CORPORATION	1/15/2009	\$1,260,500.00
27201		J.P. MORGAN VENTURES ENERGY CORPORATION	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
27187		J.P. MORGAN VENTURES ENERGY CORPORATION	LEHMAN BROTHERS COMMODITY SERVICES INC.	9/22/2009	See Annex
	885002920	J.P. MORGAN VENTURES ENERGY CORPORATION	LEHMAN BROTHERS COMMODITY SERVICES INC.		Schedule G
49678		J.P. MORGAN SECURITIES LTD	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$783,365.00
	888023760	JP MORGAN 2002-F8J	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023770	JP MORGAN ABSOLUTE RETURN CREDIT MASTER	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
27194		JP MORGAN BANK DUBLIN PLC (FORMERLY BEAR	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
	555169120	JP MORGAN BANK NA	LEHMAN BROTHERS HOLDINGS, INC.		Schedule G
	888023780	JP MORGAN BOND FUND	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023790	JP MORGAN CHASE & CO	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	900006900	JP MORGAN CHASE & CO	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900006910	JP MORGAN CHASE & CO	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	888023800	JP MORGAN CHASE 401K	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023810	JP MORGAN CHASE 401K	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	900006920	JP MORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900006930	JP MORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900006940	JP MORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900006950	JP MORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900006960	JP MORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900006970	JP MORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900006980	JP MORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.		Schedule G

EXHIBIT A

Claim #	Schedule #	Creditor Name	Debtor	Date	Total Claim Value
	900006990	JP MORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900007000	JP MORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900007010	JP MORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.		\$9,294.54
59851		JP MORGAN CHASE BANK, N.A.	LEHMAN BROTHERS HOLDINGS, INC.	10/30/2009	See Annex
59850		JP MORGAN CHASE BANK, N.A.	LEHMAN BROTHERS HOLDINGS, INC.	10/30/2009	See Annex
	888023820	JP MORGAN CHASE RETIREMENT PLAN	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023830	JP MORGAN CHASE RETIREMENT PLAN	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023840	JP MORGAN COMMINGLED PENSION TRUST CORPO	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023850	JP MORGAN COMMINGLED PENSION TRUST INTER	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023860	JP MORGAN COMMINGLED PENSION TRUST INTER	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023870	JP MORGAN COMMINGLED PENSION TRUST PUBLI	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023880	JP MORGAN COMMINGLED PENSION TRUST PUBLI	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023890	JP MORGAN DISTRESSED DEBT MASTER FUND LT	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888023900	JP MORGAN DIVERSIFIED FUND	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	900007020	JP MORGAN EUROPE LTD	LEHMAN COMMERCIAL PAPER INC.		Schedule G
23009		JP MORGAN FIXED INCOME OPPORTUNITY MASTE	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$0.00
18756		JP MORGAN FUNDS - EUROPE AGGREGATE PLUS	LEHMAN BROTHERS HOLDINGS, INC.	9/18/2009	\$1,203.29
18753		JP MORGAN FUNDS - GLOBAL CONVERTIBLES FU	LEHMAN BROTHERS HOLDINGS, INC.	9/18/2009	\$4,639.99
22995		JP MORGAN FUNDSGLOBAL AGGREGATE BOND F	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22996		JP MORGAN FUNDS- US AGGREGATE BOND FUND	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
23812		JP MORGAN INTERNATIONAL BANK LIMITED	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$45,697.61
18754		JP MORGAN INVESTMENT FUNDS - EUROPE SHOR	LEHMAN BROTHERS HOLDINGS, INC.	9/18/2009	\$459.88

EXHIBIT A

Claim #	Schedule #	Creditor Name	Debtor	Date	Total Claim Value
18755		JP MORGAN INVESTMENT FUNDS - GLOBAL CAPI	LEHMAN BROTHERS HOLDINGS, INC.	9/18/2009	\$7,034.32
	901004420	JP MORGAN INVESTMENT MANAGEMENT LIMITED	LEHMAN BROTHERS COMMERCIAL CORPORATION		Schedule G
27192		JP MORGAN MARKETS LIMITED	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/22/2009	See Annex
27191		JP MORGAN SECURITIES INC	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
49778		JP MORGAN SECURITIES INC	LEHMAN BROTHERS HOLDINGS, INC.	10/27/2009	\$398,804.00
27181		JP MORGAN SECURITIES JAPAN CO., LTD	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
	900007030	JP MORGAN WHITEFRIARS INC.	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900007040	JP MORGAN WHITEFRIARS INC.	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900007050	JP MORGAN WHITEFRIARS INC.	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900007060	JP MORGAN WHITEFRIARS INC.	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900007070	JP MORGAN WHITEFRIARS INC.	LEHMAN COMMERCIAL PAPER INC.		Schedule G
	900007080	JP MORGAN WHITEFRIARS INC.	LEHMAN BROTHERS COMMERCIAL CORPORATION		Schedule G
22887		JPMORGAN ABSOLUTE RETURN CREDIT MASTER F	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22882		JPMORGAN ABSOLUTE RETURN CREDIT MASTER F	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	See Annex
	888024010	JPMORGAN ALPHA STRATEGY LTD	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
	888024020	JPMORGAN AM (UK) LTDA/C JPM USD GLOBAL B	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
20811		JPMORGAN CHASE 401(K) SAVINGS PLAN	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$1,365.00
	888024030	JPMORGAN CHASE BANK NA	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
27203		JPMORGAN CHASE BANK NA	LEHMAN BROTHERS FINANCIAL PRODUCTS INC.	9/22/2009	See Annex
27193		JPMORGAN CHASE BANK NA	LEHMAN BROTHERS COMMERCIAL CORPORATION	9/22/2009	See Annex
27207		JPMORGAN CHASE BANK NA	LEHMAN COMMERCIAL PAPER INC.	9/22/2009	See Annex
	893001110	JPMORGAN CHASE BANK NA	LEHMAN BROTHERS OTC DERIVATIVES INC.		Schedule G
	900007090	JPMORGAN CHASE BANK, N.A	LEHMAN COMMERCIAL PAPER INC.		Schedule G
555169130		JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS HOLDINGS, INC.		Schedule G

EXHIBIT A

Claim #	Schedule #	Creditor Name	Debtor	Date	Total Claim Value
	555169140	JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS HOLDINGS, INC.		Schedule G
	555169150	JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS HOLDINGS, INC.		No image
	555169160	JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS HOLDINGS, INC.		No image
27206		JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS DERIVATIVE PRODUCTS INC.	9/22/2009	See Annex
27198		JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
27202		JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS OTC DERIVATIVES INC.	9/22/2009	See Annex
27189		JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/22/2009	See Annex
27184		JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS COMMODITY SERVICES INC.	9/22/2009	See Annex
13310		JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS HOLDINGS, INC.	9/16/2009	\$50,350,000.00
13309		JPMORGAN CHASE BANK, N.A.	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/16/2009	\$50,350,000.00
	885002950	JPMORGAN CHASE BANK, NA	LEHMAN BROTHERS COMMODITY SERVICES INC.		Schedule G
	555169170	JPMORGAN CHASE BANK, NA	LEHMAN BROTHERS HOLDINGS, INC.		No image
	555169180	JPMORGAN CHASE BANK, NA	LEHMAN BROTHERS HOLDINGS, INC.		No image
	555169190	JPMORGAN CHASE BANK, NA	LEHMAN BROTHERS HOLDINGS, INC.		No image
	901004440	JPMORGAN CHASE BANK, NA	LEHMAN BROTHERS COMMERCIAL CORPORATION		Schedule G
27205		JPMORGAN CHASE FUNDING INC	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	See Annex
	888024040	JPMORGAN COMMINGLED PENSION TRUST CORPOR	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
22881		JPMORGAN CORE BOND TRUST, A SERIES OF JP	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22880		JPMORGAN CORE BOND TRUST, A SERIES OF JP	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22874		JPMORGAN CORE PLUS BOND FUND, A SERIES O	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22873		JPMORGAN CORE PLUS BOND FUND, A SERIES O	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	\$521,580.98
22884		JPMORGAN DISTRESSED DEBT MASTER FUND, LT	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22883		JPMORGAN DISTRESSED DEBT MASTER FUND, LT	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	See Annex

EXHIBIT A

Claim #	Schedule #	Creditor Name	Debtor	Date	Total Claim Value
22876		JPMORGAN DIVERSIFIED FUND, A SERIES OF J	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22875		JPMORGAN DIVERSIFIED FUND, A SERIES OF J	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	\$58,849.00
22879		JPMORGAN EMERGING MARKETS DEBT FUND, A S	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$4,055,275.58
	888024050	JPMORGAN EMERGING MARKETS DEBT OPPORTUNI	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
22885		JPMORGAN FIXED INCOME OPPORTUNITY INSTIT	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	See Annex
22865		JPMORGAN FIXED INCOME OPPORTUNITY INSTIT	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22866		JPMORGAN FIXED INCOME OPPORTUNITY MASTER	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	\$5,774,969.10
22972		JPMORGAN FLEMING JAPANESE SMALLER COMPAN	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$352,404.58
22976		JPMORGAN FUND ICVC - JPM INSTITUTIONAL J	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$158,378.58
22975		JPMORGAN FUNDS - JF JAPAN SMALL CAP FUND	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$324,242.52
	888024060	JPMORGAN FUNDS EMERGING MARKETS DEBT FU	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
22971		JPMORGAN FUNDS- JF JAPAN EQUITY FUND	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$330,529.22
22867		JPMORGAN INSURANCE TRUST CORE BOND PORTF	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	\$50,407.34
22877		JPMORGAN INSURANCE TRUST CORE BOND PORTF	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
23010		JPMORGAN INSURANCE TRUST CORE BOND PORTF	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
23011		JPMORGAN INTERMEDIATE BOND TRUST, A SERI	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22998		JPMORGAN INVESTMENT FUNDS - GLOBAL BOND	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22997		JPMORGAN INVESTMENT FUNDS - GLOBAL BOND	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22999		JPMORGAN INVESTMENT FUNDS - GLOBAL ENHAN	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex

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Claim #	Schedule #	Creditor Name	Debtor	Date	Total Claim Value
	901004450	JPMORGAN INVESTMENT FUNDS - HIGHBRIDGE I	LEHMAN BROTHERS COMMERCIAL CORPORATION		Schedule G
23000		JPMORGAN INVESTMENT FUNDS - HIGHBRIDGE S	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
59802		JPMORGAN INVESTMENT FUNDS - HIGHBRIDGE S	LEHMAN BROTHERS HOLDINGS, INC.	10/30/2009	\$7,196,164.20
23006		JPMORGAN INVESTMENT FUNDS - INCOME OPPOR	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	See Annex
23005		JPMORGAN INVESTMENT FUNDS - INCOME OPPOR	LEHMAN BROTHERS COMMERCIAL CORPORATION	9/21/2009	See Annex
23004		JPMORGAN INVESTMENT FUNDS - INCOME OPPOR	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
23001		JPMORGAN INVESTMENT FUNDS - US BOND FUND	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
23012		JPMORGAN LIMITED DURATION BOND FUND (FOM)	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
23014		JPMORGAN MORTGAGEBACKED SECURITIES FUND	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
	888024070	JPMORGAN REAL RETURN FUND	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
22869		JPMORGAN REAL RETURN FUND,	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	\$9,457.00
22868		JPMORGAN REAL RETURN FUND,	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
23013		JPMORGAN SHORT DURATION BOND FUND, A SER	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22870		JPMORGAN SHORT TERM BOND FUND II,	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	\$19,427.98
22871		JPMORGAN SHORT TERM BOND FUND II,	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
	888024080	JPMORGAN STRATEGIC INCOME FUND	LEHMAN BROTHERS SPECIAL FINANCING INC.		Schedule G
22889		JPMORGAN TOTAL RETURN FUND, A SERIES OF	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	See Annex
22888		JPMORGAN TOTAL RETURN FUND, A SERIES OF	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	See Annex
Citigroup					
29883		CITIBANK, N.A.	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	0

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Claim #	Schedule #	Creditor Name	Debtor	Date	Total Claim Value
17918		CITIBANK A.S.	LEHMAN BROTHERS HOLDINGS, INC.	9/18/2009	18,750,000.00
55848		CITIBANK (HONG KONG) LTD.	LEHMAN BROTHERS HOLDINGS, INC.	10/29/2009	\$201,155,228.00
22606		CITIBANK, N.A., IN ITS CAPACITY AS TRUSTEE	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	\$999,992,176.77
34310		CITIBANK, N.A.	STRUCTURED ASSET SECURITIES CORPORATION	9/22/2009	\$1,397,798,000.00
55847		CITIBANK, N.A. ABN 34 072 814 058	LEHMAN BROTHERS HOLDINGS, INC.	10/29/2009	\$25,150,204.00
22774		CITIBANK, N.A., IN ITS CAPACITY AS TRUSTEE	STRUCTURED ASSET SECURITIES CORPORATION	9/21/2009	\$3,386,836,805.15
58911		CITIBANK, N.A., LONDON BRANCH	LEHMAN BROTHERS HOLDINGS, INC.	10/30/2009	\$277,627,024.00
29878		CITIGROUP INC., AND ITS SUBSIDIARIES AND AFFILIATES	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	\$0.00
HSBC					
20075		HSBC BANK USA	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/21/2009	\$0.00
27732		HSBC BANK USA NATIONAL ASSOCIATION	LEHMAN BROTHERS SPECIAL FINANCING INC.	9/22/2009	\$0.00
20824		HSBC TRUSTEE (C.I.) LTD	LEHMAN BROTHERS HOLDINGS, INC.	9/21/2009	12,806,289.00
28535		HSBC BANK USA, N.A., AS TRUSTEE FOR STRUCTURED ADJUSTABLE RATE MORTGAGE LOAN TRUST SERIES 2004-4	STRUCTURED ASSET SECURITIES CORPORATION	9/22/2009	\$0.00
28537		HSBC BANK USA, NATIONAL ASSOCIATION AS TRUSTEE FOR LEHMAN MORTGAGE TRUST MORTGAGE PASS-THROUGH CERTIFICATES SERIES 2006-7	LEHMAN BROTHERS HOLDINGS, INC.	9/22/2009	\$0.00
15950		HSBC BANK USA, NATIONAL ASSOCIATION	STRUCTURED ASSET SECURITIES CORPORATION	9/18/2009	1,300,211.25
28535		HSBC BANK USA, NATIONAL ASSOCIATION AS TRUSTEE FOR STRUCTURED ADJUSTABLE RATE MORTGAGE LOAN TRUST SERIES 2004-4	STRUCTURED ASSET SECURITIES CORPORATION	9/22/2009	\$0.00

EXHIBIT A

Claim #	Schedule #	Creditor Name	Debtor	Date	Total Claim Value
18873		HSBC TRUSTEE (C.I.) LTD (IN ITS CAPACITY AS TRUSTEE IN RELATION TO THE ISSUE OF THE QUARTZ SERIES 2001-3 EUR44,913,000 ZERO COUPON FUND-LINKED PRINCIPAL PROTECTED NOTES DUE 2009 (ISIN: XS0135569621) BY QUARTZ FINANCE LIMITED)	LEHMAN BROTHERS HOLDINGS INC.	9/18/2009	\$0.00
18872		HSBC TRUSTEE (C.I.) LTD (IN ITS CAPACITY AS TRUSTEE IN RELATION TO THE ISSUE OF THE QUARTZ SERIES 2001-2 EUR24,211,000 ZERO COUPON FUND-LINKED PRINCIPAL PROTECTED NOTES DUE 2009 (ISIN: XS132498493) BY QUARTZ FINANCE LIMITED)	LEHMAN BROTHERS HOLDINGS INC.	9/18/2009	\$0.00
18874		HSBC TRUSTEE (C.I.) LTD (IN ITS CAPACITY AS TRUSTEE IN RELATION TO THE ISSUE OF THE QUARTZ SERIES 2001-1 EUR15,000,000 ZERO COUPON FUND-LINKED PRINCIPAL PROTECTED NOTES DUE 2009) (ISIN: XS0127739943) BY QUARTZ FINANCE LIMITED)	LEHMAN BROTHERS HOLDINGS INC.	9/18/2009	\$0.00
18218		HSBC BANK PLC	LEHMAN BROTHERS HOLDINGS INC.	9/18/2009	\$2,910,446.00
25792		HSBC TRUSTEE (C.I.) LTD	LEHMAN BROTHERS HOLDINGS INC.	9/21/2009	\$200,000,000.00
31939		HSBC BANK (CAYMAN) LTD IN ITS CAPACITY AS TRUSTEE OF SUB-TRUST F (OPPORTUNISTIC - EUREKA (EURO) FUND), AS SUB-TRUST OF MARSHALL WACE TOPS TRUST	LEHMAN BROTHERS HOLDINGS INC.	9/22/2009	\$3,063,883.00